

## LINE 3a

### **Line 3a. Sales out of taxing area**

Enter the gross dollar amount of sales delivered outside of the business taxing area here. For example, if you are in Dillon but had a delivery outside of Dillon, you would subtract that sale amount in the City column.

- FYI Sales 62, "Guidelines for Determining When to Collect State-Collected Local Sales Tax"
- Sales/Use Tax for Beginners Class Content